

CHAPTER 112
SALES TAX PERMIT FEE
H.F. 527

AN ACT to remove the sales tax permit fee.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 422.53, Code 1983, is amended to read as follows:
422.53 PERMITS—APPLICATIONS FOR.

1. It shall be is unlawful for any person to engage in or transact business as a retailer within this state, unless a permit ~~or permits shall have has~~ been issued to him as hereinafter prescribed the retailer under this section, except as otherwise provided in subsection 7 6. Every person desiring to engage in or conduct business as a retailer within this state shall file with the department an application for a permit ~~or permits~~. Every application for such a permit shall be made upon a form prescribed by the director and shall set forth the name under which the applicant transacts or intends to transact business, the location of his the applicant's place or places of business, and ~~such any~~ other information as the director may require. The application shall be signed by the owner if a natural person; in the case of an association or partnership, by a member or partner thereof; in the case of a corporation, by an executive officer thereof or some person specifically authorized by the corporation to sign the application, to which shall be attached the written evidence of his the person's authority.

2. At the time of making such application, the applicant shall pay to the department a permit fee of one dollar for each permit, and ~~the~~ The applicant must have a permit for each place of business.

3. Upon the payment of the permit fee or fees herein required, ~~the~~ The department shall grant and issue to each applicant a permit for each place of business within the state. A permit is not assignable and shall be is valid only for the person in whose name it is issued and for the transaction of business at the place designated therein. It shall at all times be conspicuously displayed at the place for which issued.

4. Permits issued under the ~~provisions~~ of this division shall be are valid and effective without further payment of fees until revoked by the department.

5. ~~Whenever~~ If the holder of a permit fails to comply with any of the provisions of this division or any orders or rules of the department ~~prescribed and~~ adopted under this division, the director upon hearing after giving ten days' notice of the time and place of the hearing to show cause why the permit should not be revoked, may revoke the permit. The director shall ~~also have the power to~~ may restore permits after such revocation. The director shall ~~promulgate~~ adopt rules setting forth the period of time a retailer must wait before a permit may be restored or a new permit may be issued. The waiting period shall not exceed ninety days from the date of the revocation of the permit.

6. The department shall charge a fee of one dollar for the issuance of a permit to a retailer whose permit has been previously revoked.

7 6. Persons who are not regularly engaged in selling at retail and do not having have a permanent place of business, but who are temporarily engaged in selling from trucks, portable roadside stands, concessionaires at state, county, district or local fairs, carnivals and the like, shall report and remit the tax on a nonpermit basis, under such rules as the director shall provide for the efficient collection of the sales tax ~~on such sales~~.

§ 7. The provisions of subsection 1, dealing with lawful right of a retailer to transact business, according to the context, shall apply to persons having receipts from rendering, furnishing, or performing services enumerated in section 422.43, except that ~~no~~ a person holding a permit pursuant to subsection 1 shall not be required to obtain any separate sales tax permit for the purpose of engaging in business involving ~~such~~ the services.

Approved May 10, 1983

CHAPTER 113
DISSEMINATION OF CRIMINAL HISTORY DATA
S.F. 349

AN ACT relating to the definition of "criminal justice agency" and the dissemination of criminal history data.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 692.1, subsection 10, Code 1983, is amended to read as follows:

10. "Criminal justice agency" means ~~any~~ an agency or department of any level of government or an entity wholly owned, financed, or controlled by one or more such agencies or departments which performs as its principal function the apprehension, prosecution, adjudication, incarceration, or rehabilitation of criminal offenders.

Sec. 2. Section 692.2, subsection 1, Code 1983, is amended to read as follows:

1. The Except in cases in which members of the department are participating in an investigation or arrest, the department and bureau may provide copies or communicate information from criminal history data only to the following:

- a. Criminal justice agencies.
- b. Other public agencies as authorized by the confidential records council.
- c. The department of social services for the purposes of section 237.8, subsection 2 and section 237A.5.

Sec. 3. Section 692.2, Code 1983, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. In cases in which members of the department are participating in the investigation or arrest, or where officers of other criminal justice agencies participating in the investigation or arrest consent, the department may disseminate criminal history data and intelligence data when the dissemination complies with section 692.3.

Approved May 11, 1983